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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of:

Masahiro Inui

Group Art Unit: 3744

Serial No.: 10/534,016

Examiner: Leonard R. Leo

Filed: May 5, 2005

P.T.O. Confirmation No.: 3369

For: CRACKING TUBE HAVING HELICAL FINS

**INFORMATION DISCLOSURE STATEMENT AND
STATEMENT PURSUANT TO 37 CFR 1.97(c)**

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

April 22, 2008

Sir:

The attention of the Patent and Trademark Office is hereby directed to the references listed on the attached Form PTO-1449. One copy of each of these references is attached.

This Information Disclosure Statement is being submitted after issuance of a first official action on the merits and expiration of the three month period following the filing date or the entry in the national stage for the above-captioned application, but prior to issuance of either a final official action, a Notice of Allowance, or an action that otherwise closes prosecution in the application.

The undersigned hereby certifies that each item of information contained in this statement was first cited in any communication from a foreign patent office in a counterpart foreign application not more than three months prior to the filing of this statement.

The above information is presented so that the Patent and Trademark Office may, in the first instance, determine any materiality thereof to the claimed invention. See 37

CFR 1.104(a) concerning the PTO duty to consider and use any such information. It is respectfully requested that the information be expressly considered during the prosecution of this application, and that the references cited in the attached Form PTO-1449 be made of record therein and appear on the first page of any patent to issue therefrom.

The Commissioner is authorized to charge Deposit Account No. 01-2340 for any fee which is deemed by the Patent and Trademark Office to be required to effect consideration of this statement.

Respectfully submitted,

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Enclosures: PTO-1449; Office Action w/partial translation; 5 references